



SCHEDULE C – TOBACCO PRODUCTS SALES TO CUSTOMERS OUTSIDE WISCONSIN

(attach this schedule to your TT-100)

TT-103: Page _____ of _____

IMPORTANT! Please read the instructions on the reverse side before completing this form.

For Assistance: Call the department at (608) 266-8970.

Name of Business			Federal Employer ID No.		Wis. Permit Number TPD -		Month & Year			
Instructions: Enter your sales shipped to customers outside Wisconsin on the lines below. List each invoice separately and provide all the information requested. Group the sales by state <u>and</u> provide a separate total for each. Prepare a separate schedule for each of the following states: Iowa, Illinois, Indiana, Michigan, Minnesota, North Dakota and South Dakota. <i>*Manufacturer's List Price is the Mfr.'s established list price, prior to any reductions for volume or discount.</i>					ROLL-YOUR-OWN (RYO) TOBACCO PRODUCTS: (See reverse side for definition of "roll-your-own".) Submit in duplicate when columns A, B, C & D completed.					
Line No.	Invoice		Shipped to (name & address)	State	Invoice Total		Column A	Column B	Column C	Column D
	Number	Date			Tobacco (including RYO) at *Manufacturer's List Price		Purchased From	Manufacturer	Brand Name	Total Ounces
1	Balance Brought Forward				\$		Balance brought forward			
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22	TOTAL - Enter the grand total for each state on your TT-100, lines 4a through 4h.				\$		"Roll-Your-Own Tobacco" Total Do NOT transfer to TT-100 →			

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All tobacco products distributors located in Wisconsin must complete this schedule and attach it to their monthly Wisconsin tobacco products tax return (TT-100) when claiming credit for tobacco products that have been shipped or transported by them to customers located outside Wisconsin.

RECORD KEEPING

You must keep a complete copy of your return, including this schedule, and all records pertaining to your business for at least four years. The records must be kept at the permit location and in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road
Madison, Wisconsin 53713
(608) 266-8970

or write to:

Mail Stop 5-107, PO Box 8900, Madison WI 53708-8900
FAX (608) 261-7049
E-mail: excise@dor.state.wi.us

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g. TT-103).

COMPUTER PRINTOUTS

The department will accept computer printouts of tobacco products transactions in lieu of listing individual sales on this schedule. If you want to submit computer listings, you must also...

1. Use this form as a summary sheet for the accompanying printouts. Simply complete the top portion of this schedule. Indicate "see attached" on line 2, and then enter the total untaxed tobacco products (including "roll-your-own") you received on line 22 and the separate (MSA) reporting total of all "roll-your-own" tobacco products you received, in total ounces, on line 22, Column D.
2. Prepare your computer printouts using the same format and columnar sequence as on this form. If your computer cannot duplicate our format, you should submit a proposed format for our review and approval.
3. Use paper 8½ X 11 inches.

HOW TO COMPLETE THIS SCHEDULE

Use a single line for each transaction and provide all the information requested. Group sales by state. Provide a subtotal for each page and a grand total for each state. *Use a separate page for the following states: Iowa, Illinois, Indiana, Michigan, Minnesota, North Dakota and South Dakota.*

Columns A, B, C & D – "Roll-Your-Own" (RYO) Tobacco Products

For the purpose of Wisconsin's Tobacco Master Settlement Agreement Law (MSA), **"roll-your-own" tobacco is tobacco that, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.** Invoices containing "roll-your-own" tobacco products require additional reporting on those products. For each invoice affected, enter who you purchased the product from, the manufacturer's name, each brand name of "roll-your-own" tobacco, and the total ounces shipped by you or returned to you, per brand. **Submit in duplicate all pages with Columns A, B, C & D completed.**

LINE INSTRUCTIONS

Line 1 Enter the balance from the previous page on line 1. If there is no previous page, enter zero.

Lines 2-21 Enter the invoice number and date; the name, address and state of the person or firm you shipped to; and the tobacco products, including "roll-your-own" tobacco, shipped at Manufacturer's List Price. *Manufacturer's List Price is the manufacturer's established list price to distributors, prior to reductions for volume or discount.*

If your customers return any tobacco products to you that they previously purchased, enter those returns as negative sales and retain the credit memos issued to your customers.

Line 22 Add the amounts you entered in the column for Tobacco Products (including RYO) and also column D, lines 1 through 21, and enter the totals on line 22. Enter the grand total tobacco products (including RYO) that you shipped to customers in each state on your monthly return, TT-100, lines 4a through 4h.

Caution: *The department requires that distributors have proof the tobacco products physically left Wisconsin. Credit will not be allowed when the required paperwork is not retained in your records. This includes invoices, delivery tickets signed by the recipient, and/or shipping documents including bills of lading or freight bills signed by the carrier.*